

IRS News Release

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Tax Professionals to Send Some Returns to Different IRS Centers Than Last Year

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WASHINGTON — The Internal Revenue Service is urging tax professionals to be aware of changes that will affect where they send tax returns and payments for clients in 10 states starting in 2004. The changes are a result of redistributing workload among the 10 IRS processing centers to provide better service.

Tax professionals whose clients are in the Metro New York area and Alabama, Arkansas, Delaware, Michigan, Montana, Rhode Island, Tennessee, Utah and Wyoming will be filing their returns with different IRS centers during the 2004 filing season. For clients in Arizona and Washington, they will send returns with payments to different IRS addresses although other returns will continue to go to the IRS center in Fresno.

Because many tax professionals will need the addresses for IRS centers before the tax filing season, the IRS is providing them now. The addresses are attached.

For taxpayers who file paper returns, the new center addresses will be provided on the envelopes in the tax packages. Taxpayers who e-file will not be affected by these changes. More than a third of all individuals choose to e-file their federal tax returns.

WHERE TO FILE 2003 TAXES FOR FORM 1040 FOR TAX PROFESSIONALS

(Note: the first line of the address should be: Internal Revenue Service)

If your client lives in	Then use this address if you are filing a client's return and are not enclosing a payment	Then use this address if you are filing a client's return and enclosing a payment**
Alabama, Florida, Georgia, Mississippi, North Carolina, Rhode Island, South Carolina, West Virginia	Atlanta, GA 39901-0002	P.O. Box 105093 Atlanta, GA 30348-5093
Maine, Massachusetts, New Hampshire, New York, Vermont	Andover, MA 05501-0002	P.O. Box 37002 Hartford, CT 06176-0002
Connecticut, District of Columbia, Maryland, New Jersey, Pennsylvania	Philadelphia, PA 19255-0002	P.O. Box 80101 Cincinnati, OH 45280-0001
Arkansas, Colorado, Kentucky, Louisiana, New Mexico, Oklahoma, Tennessee, Texas	Austin, TX 73301-0002	P.O. Box 660308 Dallas, TX 75266-0308
Alaska, California, Hawaii, Idaho, Montana, Nevada, Oregon, Washington, Wyoming	Fresno, CA 93888-0002	P.O. Box 7704 San Francisco, CA 94120-7704
Delaware, Illinois, Indiana, Iowa, Kansas, Michigan, Minnesota, Missouri, Nebraska, North Dakota, South Dakota, Wisconsin	Kansas City, MO 64999-0002	P.O. Box 970011 St. Louis, MO 63197-0011
Ohio, Virginia	Memphis, TN 37501-0002	P.O. Box 105017 Atlanta, GA 30348-5017
Arizona, Utah	Fresno, CA 93888-0002	P. O. Box 1214 Charlotte, NC 28201-1214
All APO and FPO addresses, American Samoa, nonpermanent residents of Guam or the Virgin Islands*, Puerto Rico (or if excluding foreign income under Internal Revenue Code section 933), dual status alien, a foreign country: U.S. citizens and those filing Form 2555, 2555-EZ, or 4563	Philadelphia, PA 19255-0215	P.O. Box 80111 Cincinnati, OH 45280-0011

* Permanent residents of Guam should use: Department of Revenue and Taxation, Government of Guam, P.O. Box 23607, GMF, GU 96921; permanent residents of the Virgin Islands should use: V.I. Bureau of Internal Revenue, 9601 Estate Thomas, Charlotte Amalie, St. Thomas, VI 00802

** The addresses listed in this column are different from the addresses listed on the back of the tax booklets. You must use the addresses in this column if you are a preparer.

Note for Form 1040A and 1040EZ returns:

If you are filing a client's Form 1040A or 1040EZ and are enclosing a payment, you will also use the addresses shown in the last column above.

If you are filing a client's Form 1040A and are not enclosing a payment, you will also use the addresses shown in the middle column except the +4 ZIP Code extension will be -0015 instead of -0002 (the Philadelphia +4 ZIP code extension remains -0215).

If you are filing a client's Form 1040EZ and are not enclosing a payment, you will also use the addresses shown in the middle column except the +4 ZIP Code extension will be -0014 instead of -0002 (the Philadelphia +4 ZIP code extension remains -0215).